

IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF OKLAHOMA

LINDSEY K. SPRINGER,)	
)	
Plaintiff,)	
)	
v.)	Case No. CIV-05-466-F
)	
UNITED STATES OF AMERICA, <i>et al.</i> ,)	
)	
Defendants.)	
_____)	

DECLARATION OF IRS REVENUE OFFICER FREDERICK J. RICE

I, FREDERICK J. RICE, also known as Fred Rice, declare that:

1. I am a duly commissioned Revenue Officer who is employed by the Internal Revenue Service ("IRS") in Oklahoma City, Oklahoma.
2. As a Revenue Officer, I am responsible for investigating and collecting the delinquent federal tax liabilities that have been assessed against taxpayers. I also conduct taxpayer delinquent investigations to secure the federal tax returns that taxpayers were required by law to file with the IRS, but failed to do so. I have been employed as a Revenue Officer for approximately 21 years.
3. This Declaration is executed in support of the United States' Brief in Opposition to Plaintiff's Motion for Temporary Restraining Order.
4. Except where specifically noted to the contrary, I have personal knowledge of the facts set forth in this Declaration, and, if called upon to testify to said facts, could do so competently.

5. I was assigned to collect the federal income taxes and statutory additions to tax that were assessed against the taxpayer, Lindsey K. Springer (“Springer”), for the tax years ending December 31, 1990 through December 31, 1995, and his liability for the IRC § 6673 penalty imposed by the United States Tax Court.

6. In accordance with the provisions of IRS § 6330 and the corresponding provisions of the Treasury Regulations and Internal Revenue Manual, I sent Springer an IRS “Final Notice – Notice of Intent to Levy and Notice of Your Right to a Hearing” (Letter 1058) on March 2, 2005, with respect to the federal tax liabilities described in paragraph 5, above.

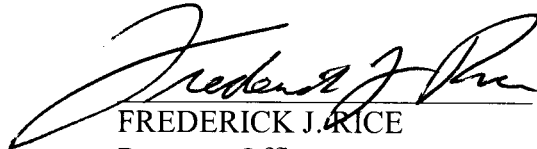
7. I suspended my efforts to collect the federal tax liabilities described in paragraph 5, above, after learning that Springer had filed a request for a collections due process hearing with respect to those federal tax liabilities on or about March 15, 2005. At the time that I suspended the collection of Springer’s federal tax liabilities, I had not seized or levied upon any property or rights to property to satisfy Springer’s federal tax liabilities.

8. I have read, and am familiar with, the notices of determination that were issued to the taxpayer, Lindsey K. Springer, on August 16, 2005, with respect to his request for a collection due process hearing under IRC § 6330. Neither I, or, to my knowledge, any other IRS employee has undertaken to collect the federal tax liabilities described in paragraph 5, above. The collection of those federal tax liabilities will remain in suspension during the period prescribed by law.

VERIFICATION

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing
is true and correct.

Executed on August 31st, 2005.

A handwritten signature in black ink, appearing to read "Frederick J. Rice", written over a horizontal line.

FREDERICK J. RICE
Revenue Officer
Internal Revenue Service

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